



Glenn Hegar Texas Comptroller of Public Accounts

Texas Comptroller of Public Accounts Annual Audit Plan

INTERNAL AUDIT DIVISION | FISCAL 2021



Internal Audit Plan for Fiscal 2021

Fiscal 2021 Audits

Project Title	Division	Area	Audit Objections	Project Hours
Audit of Managing Electronic File Transfers	Information Technology	Security and Data Operations - Data Monitoring	To evaluate internal controls for managing the agency electronic file transfers.	900
Audit of Administration of the Statewide HUB Program	Statewide Procurement	Statewide HUB Program - HUB Marketing	To evaluate internal controls over administration of the Statewide HUB Program.	1,375
Audit of Bankruptcy Billings and Collections	Revenue Accounting	Miscellaneous Taxes, Fund Reconciliations, Bankruptcy & Liens - Bankruptcy & Liens	To evaluate selected internal controls over Bankruptcy Billings and Collections.	1,600
Audit of CONG, Tobacco, Amusement & Agriculture (AG)	Account Maintenance	CONG, Tobacco, Amusement & AG: - Tobacco, Amusement & AG/ Timber - CONG Exemptions & Credits - CONG Refunds & Collections - Tobacco, Amusement & AG/ Timber	To evaluate selected internal controls over Account Maintenance - CONG, Tobacco, Amusement & AG section key processes.	1,750
Audit of Treasury Cash Management Programs	Treasury Operations	Cash & Securities Management - Cash Management Program Cash & Securities Management - Funds Transfer	To evaluate selected internal controls over Treasury Operations Cash & Securities Management.	1,600
Audit of Texas Bullion Depository	Texas Bullion Depository	Texas Bullion Depository	To evaluate selected internal controls for the Texas Bullion Depository.	1,900
			Total Fiscal 2021 Audit Hours:	9,125

Fiscal 2020 Audits in Progress

Project Title	Division	Area	Audit Objections	Project Hours
Audit of Agency Governance Processes	All Divisions	All Areas	To evaluate selected internal controls over the agency's governance processes.	1,150
Audit of Agency Procurement Process	Agency Administration	Contract Administration and Procurement	To evaluate selected internal controls for the agency procurement process.	880
			Total Fiscal 2020 Audits in Progress Hours:	2,030

Special Projects/Management Requests

Project Title	Project Hours
Follow-ups	340
Client Assistance (Internal/External)	20
FY 2020 Annual Internal Audit Report	35
FY 2022 Risk Assessment	850
FY 2021 Audit Plan Monitoring	120
Texas Treasury Safekeeping Trust Company Work Paper Review - Client Assistance*	-
TeamMate Maintenance	128
Internal Audit SharePoint Maintenance	50
TeamMate Template Revision	164
Quality Assurance Reporting	20
IT Steering Committee	10
Internal Audit Handbook Review	50
IT Audit Planning Template	80
Special Investigations*	-
External Peer Reviews*	-
Webfile Application Modernization and Optimization	40
ServiceNow Governance Risk and Compliance Project	40
Continuous Monitoring Program Data Analysis	180
Process Reviews	800
Training Development	50
Special Projects/Management Requests Carry Forward:	
FY 2021 Risk Assessment	55
Other Requests/Unallocated Hours	373
*Adjustments will be made as needed for these special projects.	
Total Special Projects/Management Requests Hours:	3,405

Summary of Hours

Summary	Total Hours
Total Fiscal Year 2021 Audit Hours:	9,125
Total Fiscal Year 2020 Audits in Progress Hours:	2,030
Total Special Projects/Management Requests:	3,405
Direct Audit Hours:	14,560
Indirect Hours:	6,240
Total Hours	20,800

**Report of the Activities of the Texas Comptroller of Public Accounts
Internal Audit Division | Fiscal 2021**

Publication #96-1829

Sept. 11, 2020